

# SENATE, No. 762

## STATE OF NEW JERSEY 220th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2022 SESSION

**Sponsored by:**

**Senator NELLIE POU**

**District 35 (Bergen and Passaic)**

**Senator NILSA I. CRUZ-PEREZ**

**District 5 (Camden and Gloucester)**

**SYNOPSIS**

Concerns certification of tax collectors.

**CURRENT VERSION OF TEXT**

As reported by the Senate Community and Urban Affairs Committee with technical review.



1 AN ACT concerning the certification of tax collectors and amending  
2 P.L.1979, c.384.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6

7 1. Section 2 of P.L.1979, c.384 (C.40A:9-145.2) is amended to  
8 read as follows:

9 2. a. Commencing on the effective date of **[this act]** P.L.1979,  
10 c.384 (C.40A:9-145.1 et seq.), the director shall hold examinations  
11 for certification as a tax collector semi-annually **[,]** and at such  
12 other times as **[he]** the director may determine appropriate **[, for**  
13 **certification as tax collector]**. An applicant for examination shall  
14 furnish proof to the director, not less than 30 days before an  
15 examination, that the applicant:

16 (1) is not less than 21 years of age**[,]** ;

17 (2) is a citizen of the United States**[,]** ;

18 (3) is of good moral character**[,]** ;

19 (4) has obtained a certificate or diploma issued after at least four  
20 years of study in an approved secondary school or has received an  
21 academic education considered and accepted by the Commissioner  
22 of Education as fully equivalent;

23 (5) has graduated from a four-year course at an institution of  
24 higher education of recognized standing, or has not less than two  
25 years' full-time experience in tax collection, or has at least one  
26 year's full-time experience in tax collection and 30 credit hours at  
27 an institution of higher education of recognized standing; and

28 (6) possesses certificates of completion of Municipal Tax  
29 Collection I, II, and III courses **[offered by]** from the Division of  
30 Local Government Services in the Department of Community  
31 Affairs or, with the division's approval, Rutgers, The State  
32 University [which courses shall be approved by the Division of  
33 Local Government Services in the Department of Community  
34 Affairs] of New Jersey, or any other college or university.

35 b. For the purpose of this section, experience in tax collection  
36 **[must]** shall include experience in the following areas: lien  
37 enforcement, tax collecting, tax billing, and reporting **[, and,]** . An  
38 applicant's experience in tax collection shall be attested to by the  
39 tax collector of the employing municipality.

40 c. **[The]** An applicant shall furnish the proofs required  
41 pursuant to this section **[shall be provided]** to the director on such  
42 application forms and in such manner as shall be prescribed by the  
43 director. Each completed application form shall be accompanied by

**EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.**

**Matter underlined thus is new matter.**

1 a fee in the amount of \$50 payable to the order of the State  
2 Treasurer and shall be filed with the director at least 30 days prior  
3 to the date of the examination. Examinations shall be written, or  
4 both written and oral, and shall be of such character as fairly to test  
5 and determine the qualifications, fitness and ability of the person  
6 tested to actually perform the duties of tax collector.

7 d. **【Commencing with examinations given】** (1) On and after  
8 the effective date of P.L.1999, c.300, the examination shall be given  
9 in sections on the subjects of:

10 (a) lien enforcement;

11 (b) tax collecting, tax billing, and reporting;

12 (c) policies and practices relating to tax collection in a  
13 municipality operating under **【a】** the State fiscal year; and

14 (d) any other material as determined appropriate by the director  
15 and in sections as determined necessary. The director shall notify  
16 applicants of the nature of any such other material at the time the  
17 examinations are announced.

18 (2) On and after the effective date of P.L. , c. (C. )  
19 (pending before the Legislature as this bill), the examination shall  
20 be given in sections on the subjects of:

21 (a) lien enforcement;

22 (b) tax collecting, tax billing, and reporting; and

23 (c) any other material as determined appropriate by the director  
24 and in sections as determined necessary. The director shall notify  
25 applicants of the nature of any such other material at the time the  
26 examinations are announced.

27 (3) There shall be no limit on the number of times an applicant  
28 may sit for any section of the examination. When an examination  
29 section or sections are taken separately, the fee for registering for a  
30 single examination sitting shall not exceed \$25.

31 e. **【A】** (1) For examinations given prior to the effective date  
32 of P.L. , c. (C. ) (pending before the Legislature as this bill), a  
33 person shall not be required to pass the State fiscal year section of  
34 the examination in order to receive certification as a tax collector,  
35 except that any such certification shall be noted as restricted to  
36 serve in a municipality operating under a calendar fiscal year; and  
37 such a person shall not serve as tax collector in a municipality  
38 operating under **【a】** the State fiscal year until such time the person  
39 successfully passes the State fiscal year section of the examination.  
40 The director shall note that a person has passed the State fiscal year  
41 section of the examination by appropriately noting the fact on the  
42 person's certificate. Notwithstanding the provisions of this  
43 subsection, nothing shall preclude a certified tax collector who,  
44 prior to the effective date of P.L.1999, c.300, serves, served, or  
45 successfully passed the certified tax collector examination, from  
46 being appointed as a tax collector in a municipality operating under  
47 a State fiscal year.

1       (2) On and after the effective date of P.L. , c. (C. )  
2 (pending before the Legislature as this bill), a person shall not serve  
3 as a tax collector in a municipality operating under the State fiscal  
4 year unless the person possesses:

5       (a) a certificate of completion for a State fiscal year tax  
6 collection course offered through the Division of Local Government  
7 Services in the Department of Community Affairs; and

8       (b) a State fiscal year endorsement on the person's tax collector  
9 certificate. The registration fee for a person to sit for the State  
10 fiscal year tax collection course shall be \$250, or such other amount  
11 as the director may promulgate by rules and regulations in  
12 accordance with the "Administrative Procedure Act," P.L.1968,  
13 c.410 (C.52:14B-1 et seq.), and shall be payable to the order of the  
14 State Treasurer.

15       (3) Notwithstanding any provision of this section to the  
16 contrary, a municipality operating under the State fiscal year may  
17 appoint a person as a tax collector if:

18       (a) prior to the effective date of P.L.1999, c.300, the person  
19 served as a tax collector or successfully passed the certified tax  
20 collector examination; or

21       (b) the person is a certified tax collector and successfully passed  
22 the State fiscal year section of a certified tax collector examination  
23 prior to the effective date of P.L. , c. (C. ) (pending before the  
24 Legislature as this bill).

25 (cf: P.L.1999, c.300, s.1)

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27       2. Section 3 of P.L.1979, c.384 (C.40A:9-145.3) is amended to  
28 read as follows:

29       3. a. Upon the successful completion of the examination by an  
30 applicant, a tax collector certificate shall be issued to **[him]** the  
31 applicant, upon the payment of an additional fee of \$50 payable to  
32 the order of the State Treasurer.

33       b. Upon the successful completion by an applicant of a State  
34 fiscal year tax collection course pursuant to subsection e. of section  
35 2 of P.L.1979, c.384 (C.40A:9-145.2), the Division of Local  
36 Government Services shall add a State fiscal year endorsement to  
37 the tax collector certificate, upon proper application for the  
38 endorsement and payment of the application fee. The application  
39 fee to add a State fiscal year endorsement to a tax collector  
40 certificate shall be \$25, or such other amount as the director may  
41 prescribe, by rules and regulations in accordance with the  
42 "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et  
43 seq.), and shall be payable to the order of the State Treasurer. The  
44 director may prescribe the manner in which a person may apply for  
45 a State fiscal year endorsement to a tax collector certificate.

46 (cf: P.L.1993, c.25, s.2)

**S762 POU, CRUZ-PEREZ**

1       3. This act shall take effect on the first day of the seventh  
2 month next following enactment, except that the Director of the  
3 Division of Local Government Services in the Department of  
4 Community Affairs may take any anticipatory administrative action  
5 in advance thereof as may be necessary for the implementation of  
6 this act.